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HE great Variety of Projects that are laid before a Minister of State, by Perfons who are incellantly at work need awar of who for the good of the

Publick, perhaps not altogether without an Eye to their own, furnish him with frequent Occasions, of showing his Penetration and Sagacity. Every Projector is possessed with the highest Opinion of what he has to pro-

pose; the most extravagant Error is espoused with Zeal by its Owner.

To distinguish between a Projector, and a Person who has really hit upon a Beneficial National Scheme, to resist the Importunity of the one, and encourage the Labour of the other, requires no small degree of Skill and Discernment; and is not the least difficult Part of the Ministerial Office. Impatience, Inattention and Prejudice, are at least as likely to make a Minister reject a useful Design, as to entertain one that may be Prejudicial.

flech upon the Characters and Conduct of the Ministers, who have been intrusted with the Affairs of our own Country, for a Century past; I dare fay, they will appear rather to have Neglected, than to have too much Regarded Proposals for the Benefit of the Publick. It has been found easi-

est and safest, to go on in the old Track, and to treat every Attempt to discover a new Way as Chimerical, and the Author as an Adventurer, that ought to be equipped with a Rozinante and a Helmet. For this Rea-Son, when I am told of any Publick Scheme, which is fet on Foot by the Approbation of the Ministry, I'm always disposed to give it a fair Hearing: It shows, at least, they have taken the Trouble of an Examination. Of this kind, I take it, is the Design eve have heard so much of, to alter the Duties now payable upon the Importation of Tobacco and Wine into an Excise or Inland Duty; from whence Mr. D'Anvers has taken occafion to declaim fo many Weeks against a GENERAL EXCISE. A General Excise has a terrible Sound, but what Relation has this Design to a General Excise ? Will Mr. D'Anvers undertake to prove, from his Allufion

sion to a Serpent's getting his Head into a Hole, that the Excising two foreign Commodities more than those already Excised, is laying a General Excise? Will he undertake to prove that Two is two Thousand? or that a General Excise must necessarily follow? He may with equal Candour affert, that because some Commodities pay a very high Duty upon Importation and Exportation, all Commodities Imported or Exported, or even of our own Growth, will be charged with the same high Duties; tho' every body knows there are Commodities both Imported and Exported not only Duty free; but with a Bounty. And why? Because the Wisdom of Parliament has, and always will distinguish, and see when the Importation or Exportation is Advantageous, Necessary, or Prejudicial, from the Nature and Kind of Goods, and lay the Duties accordingly. The same DifDiscrimination will doubtless be made in whatever relates to Trade.

The last Regulation, of any great Consequence to Trade, was made by an Act of the 8th of the late King; where this Distinction, arising from the Nature of Commodities, seems to have been observed with the greatest Judgment, and Regard to the Trade of the Kingdom. By that Act, all Commodities of the Growth, Product, or Manufacture of Great Britain, may be exported Duty-free. By the same Act a Drawback is granted upon Silk, manufactured and exported, which, as I am informed, has already encouraged that Trade fo far, that not only the most distant Parts of the Globe are furnished with Silk Manufactures, particularly Stockings, from Great Britain; but that we fend them to those very Places from whence we were formerly supplied. In favour of the Dying-Trade, the same Act has

has taken off the Duties upon Dying Druggs imported.

This Law I have always thought the most Advantageous to the Trade of Great Britain, of any Act that has passed since the Act of Navigation; a Law freeing our Manufacturers, and Labourers, from the Burdens they then lay under, and making them, in some Measure, the Artistcers of the World. I cannot but obferve, that these Regulations were made upon the coming in of the prefent Ministry: So that when the Interest of the Nation required it, they have shown the greatest Readiness to take off Duties, which, in this Instance, is done fo knowingly, that the Kingdom has probably received a Profit, by the Enlargement of its Trade, in Comparison of the Produce of those Duties, a Thousand fold. Had Mr. D'Anvers flourished when this Law passed, I doubt not but

but he would have been the first Gamer by it. He would certainly have got several Craftsmen out of it. How natural would it have fallen in his way to shew, that taking off Duties upon Importation and Exportation; nay, not only taking off Duties, but granting Drawbacks, unbeard of by any of our Gothick Kings, tended to lessen the Customs; and that there must be a Design to make good the Desiciencies in the Customs by a GENERAL EXCISE.

As to the Question between Custom and Excises I will venture to lay down, that the nearer the Duty upon any Commodity is paid to the time of Consumption, the Consumer may be afforded that Commodity the cheaper; and as the Consumer is the Person that pays all Taxes, in that Respect the Tax is itself bestened by its being collected as an Excise; At the same time, I must own that the Inconveniencies attending this B

Method of Collection would be for great, were it to be General, that I believe the Delign of a General Excife, never into the Imagination of any one Man in the Kingdom, unless Mr. D'Anvers has found one so weak, as to be alarmed by the Cry he has endeavoured to raise by his late Papers. 1 198 X Maid of ) we to stand to

I should be apt to think that the Method of paying Duties at the Port, or by way of Excise, should be settled chiefly by two Confiderations. First, the Ease and Convenience of the Dealer. Secondly, the effectual fecuring the Duty fo as to prevent

Frauds.

homers. The Truth is, this last Consideration is as much in favour of the fair Dealer, as of the Revenue: The fraudulent Trader, is the fair Trader's greatest Enemy. The Tobacco Trade as the Duties have been and are now Collected, by long Experience has been found liable to excessive Frauds, of isM

Frauds, fo great, that the Frauds, and Discounts allowed upon the Pretence of Waste and otherwise, have upon a fair Calculation appeared to go a great Way towards answering the home Consumption. The Temptation to Frauds in the Drawbacks of this Commodity is fo great, that it has been impracticable to remedy them. All this time the fair Trader fuffers : he finds himfelf underfold at every Market: the Confumer pays a Price for the Commodity supposing it has paid the Duty: the fraudulent Trader is inriched. At to sole a restolet

Now, if by changing the Method of Collecting the Duty on Tobacco, these unrighteous Gains may be taken away, and the honest Profits of Trade transferred to the honest Trader, can any Attempt be more laudable or better deserve the Assistance of every Man who is a Friend to Trade. The Duty upon the Importation of Tobacco at the Port, and which must be diminiflied,

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immediately Paid, or Bonded, is, I think, all Discounts deducted, five Pence and a Fraction per 16. Weight. The Merchant who Sells this Commodity to the Retailer, having, before such Sale, entered into Bond for the Duty, gives Credit to the Retailer, both for the Duty, and the clear Coft of the Commodity. How many Merchants have we feen ruined by this Credit, which they are obliged to give to those they deal with. The Retailer fails: the Merchant lofes his whole Debt, as well for the Duty, as the clear Value of the Tobacco: His Effate is taken by an Extent for Payment of the Bonds: His Credit is loft, and he and his Family undone; and perhaps a Number of his Friends who are bound with him. May not one reasonably hope to see fewer Instances of these Calamities brought upon Subjects fo truly Valuable as the fair trading Merchant, when the Credit he gives will be fo considerably diminished,

diminished, as the Amount of the Duty? What remains as the clear Cost of the Commodity, is but two sevenths of the Sum he now gives Credit for. This, I am well assured, must be a pleasing Prospect to all Men, who have not so far lost the Sentiments of Humanity, as to think themselves unconcerned at the Distresses of other Men:

Homo sum Humani nibil me alienum puto.

The Base this Method will likewise be to the Planter, is worthy the greatest Regard and Consideration. Tobacco is a Commodity, at present chiefly of the Produce of our Plantations; but has, with the greatest Difficulty, been preserved to us. The French have still large Plantations of it in Orange, and other Provinces of France; and had made severe Laws to prevent the Importation of it from hence. The Dutch had, not many Years ago, planted Tobacco in Guelderland. About nine Years since

fince (unhappily for the Craftsman) the present Ministry, touched with the Representations of the decaying Condition of this great Branch of the British Commerce, moved the Parliament to allow the whole Duty paid, to be drawn back upon Exportation; whereas before, a Half - penny per Pound was retained. But this Encouragement, great as it is, appears not to be Sufficient. We have read very lately, in the Publick Papers, Accounts of the deplorable State of Maryland; where the People, from the Extremity of their Distress, have been hurried to acts so Desperate, that they can be exceeded only by Suicide. They have gone about like a Tempest, destroying and laying waste their own Country; fuch has been their Disappointment, such the Fruit of their Labour. According to the present Method of collecting the Duties on Tobacco, they are paid and secured at the feveral Ports of Importation,

by the Factors to these Planters; from their advancing the Duties, a confiderable Charge is brought upon the Planters which, when the Method of collecting the Duty is changed, they will be entirely eased of. I will not say, the necessary Charge on the Planter has been often, cruelly increased. I know several Merchants who are Men of too much Justice and Honour, to practice any Arts of this kind, to the Injury of their Correspondence. 'Tis sufficient to remark, that the fair regular Charges upon this Occasion are very Grievous, that they will be taken off, and that no Pretence will be left for Charges that never were necessary. The Ports, with reard to this Commodity, will be as Free-Ports. How greatly must this tend to encourage the Exportation!

And here, I cannot but lament the melancholy State of another great Article of our Commerce: I mean, that

that of Sugar. For some Years past it has gradually declined. The Portuguese had, formerly, the Trade of Sugars intirely to themselves. Upon the Establishment of our Sugar Islands we gained upon them, by little and little, and the Country of Brazil producing a Commodity which the Portuguese thought better worth their Attention, we found our selves in Possession of the Sugar-Trade. The French, for some Time, gave us little Disturbance; but of late, they have extended their Sugar Plantations, particularly in St. Domingo, to that Degree, and have, as I am informed, had fuch Encouragement from France, that they have in a Manner put us into the fame Condition with the Portaguese. But we have no Gold Mines to refort to. We cannot afford, supinely, to give up a Trade so Beneficial. We ought to look upon the Loss of a Branch of Trade, as the Loss of a Part of the Dominions of England, as the

the Loss of a Province. This Matter has, indeed, been brought under the Confideration of Parliament; the Remedy proposed was thought improper, and that whilst it relieved one Part of His Majesty's Dominions, it might Diffress another Part. However, there is a Method of giving some Encouragement to this Trade, which I cannot but wish Success to, whenever it shall be proposed in Parliament; that is, the following the Example which I mentioned just now, with respect to the Tobacco Trade, of allowing all the Duty to be drawn back upon Exportation. This may be a Benefit to the Trade, and will be no Diminution of the Revenue; for, as the Sugar-Trade, without some Aid, (I wish this may be Sufficient) will be most certainly confined to our Home Confumption; when none is exported, no Increase to the Revenue can be made by the Duty not drawn back upon Exportation.

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portation. But to return from this Digression, the Alteration in the Manner of Collecting the Duty on Wines, will be attended with Advantages which one cannot reflect on, without the utmost Satisfaction. At present, there is a Composition called Wine, and Sold to His Majesty's Subjects as such, which has not in it one Drop of the Juice of the Grape. 'Tis indeed much easier to fay what is not, than what is in it. The Artifice and Dexterity of the Persons concerned, in this Mysterious Subterraneous Preparation, can never be fufficiently admired: With what Ease and Certainty do they work it up to be Strong, Deep, Bright, Fresh, and fit for Bottling. Their Art puts me in mind of a Passage in the French Poet, upon the Cook of a Feast, where he was present,

famais Empoisonneur na mieux seu soileau.

Boileau.

The Duty on Wine being paid at the Port, upon Importation, this Liquid,

quid, which never was, perhaps, out of the Cellar where it is Sold, escapes Duty-free. As the Law now stands, the Venders fave the Duty, as a kind of Bounty, for dispensing Wine of their own making. This Observation is so true, that, I have been informed, when a Vintner fails, his Wine is often Sold for less than the Duty, tho' it is as found and good as ever. I shall rejoice, when this Law takes Place, to find, that after passing an Evening agreeably, one may be the better for it the next Day; and that the Honest fair trading Wine Merchant will be no longer a Sufferer by these Practices, to which he is an utter Stranger. For, as we may hope, hereafter, nothing will be called Wine, and drank as fuch, but what is Wine, it must all pais thro the Merchant's Hands, and he will, likewise find no inconsiderable Benefit, by being eafed of the Payment of the Duties, which must now be paid, perhaps a Year or two

two, before his Wine is fit for Sale. I forbear infifting on the Increase of the Produce of the Duties on these Commodities, by varying the Method of Collecting them, which is now funk in the Pocket of the fraudulent Dealer; because, I think, this is a Benefit to the Publick, which Mr. D'Anvers has not yet thought fit to deny: But if he has, Experience has shewn, that an Alteration of the Manner of Collecting a Duty, may increase the Duty; as in the Case of Coffee, Tea, and Chocolate. This, as I have been informed, has been attended with a Gain to the Publick of near 100,000 l. a Year. But granting, that in one of these Artieles, even this Regulation has not fully answered, and that great Quantities of Tea are still clandestinely conveyed to the Hands of the Confumer; there has now been Time to fee the Defects in this former Regulation; and we have Reason to hope, that with regard to Wine and Tobacco they may be be avoided, and fuch Improvements made, as the Nature of the Commodities will admit. The Craft [man is of Opinion, the Increase of the Number of Officers of the Excise, may be of fatal Consequence, even to Liberty. Here, upon the Supposition of a General Excise, he raises his Voice, and whilft he pretends to be the Defender of Liberty, prostitutes Her to the bafest Purposes. When it shall appear, that a General Excise is designed to be laid, or any Step taken which has a Tendency that Way, I shall think, with Mr. D'Anvers, that we ought to withstand such an Attempt; not because our Liberties will be in Danger from a Number of Excise Officers, but because such a Scheme, as it includes a General Tax on all Commodities, of our own Growth, as well as Foreign, without any regard to the Nature of the Commodity, would be so destructive to the Trade and Wealth of the Kingdom, that, like a lafting Pestilence,

it would Confume, 'till it had nothing to prey upon. But this is too great an Extravagance to mention Seriously. Give me leave to make fuch Suppositions, and I will undertake to prove any Thing. As to the Increase of Officers, in order more Effectually to collect the Duties now Payable on Wine and Tobacco; we may reasonably Believe, from the great Œconomy and Frugality practifed in the Management of the Excises now Payable, they will be no more than abfolutely Necessary: An Œconomy well worthy the Imitation of all Persons of great Fortunes, but I am afraid, followed by few! The greatest Part of the Excise Officers, are Men who Subsist upon small Sallaries, of 30 1. a Year, or under; and the Addition to be made, on the Occasion we are speaking of, must chiefly be of such Officers. Are the Addition of perhaps a Hundred of these Persons of any Confequence, when by their Sallaries,

ries, which may not amount to above 2 or 3000 l. a Year, the Publick is like to be a Gainer half as many hundred Thousands a Year? Is this an Occasion to talk of Liberty's being in Danger? I would advise Mr. D' Anvers to be a little more Circumspect in the Use of the Word Liberty, which he produces upon all Occasions. He may remember, the Monofyllable Church was bandied about, and made use of in much the same Manner. And I cannot apprehend, that it will be any Service to the Cause of Liberty, to make the Cry of its being in Danger, as Ridiculous as was, some Years ago, that of the Danger of the Church.

Mr. D'Anvers has transcribed several Paragraphs out of a Pamphlet, which he Attributes to Mr. Hampden, against Excises. I have not had the good Fortune to fee any more of that Pamphlet than he has thought fit to quote for his Purpose; but I readily agree with the Author, that Excises her Boll

are very difagreable; fo are Cuftoms. and indeed Taxes of every Denomination. But what State can subfift without them? They are the Tribute the Subjects of every Nation Pay, for the Protection of the Government under which they live; and which no Subjects ought to pay more chearfully than Wee of this Island, as no Subjects live under so good a Government. All that can be expected is, that Taxes (call them by what Name you please) should be laid with a due Regard to the Publick; I mean, the Ease of the Poor, the Suppression of Luxury, and the Increasing our Exports.

However, We are not now Arguing about the Expediency, or Necessity of laying a Tax; We are Confidering only the Manner of Collecting a Tax already laid. Excises, it seems, are Payable in France, and France is an Arbitrary Government, which we ought not to imitate. Are not the Duties in Holland

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Holland chiefly raised by way of Excife? And is not Holland a free Government, subfifting wholly on Trade? The real state of the Case I take to to be this: If a Government is Free, and the Laws are suffered to take their due Course, without the Interposition of any Power Superior to them, the Taxes, laid upon the Subjects, will be raifed according to Law, and without Oppression or Favour. Favour is Oppression to all Traders, but those to whom it is shewn. We fee in Holland Excises are paid, and the People are Free. Would France be Free were there no Excises? would the Levying all the Taxes by way of Customs, or Land Tax, alter their Constitution? Excises do not make the Government in France Arbitrary; but the Governments there make Excises, and all Taxes Grievous, by their being often laid Unnecessarily, and always collected in an arbitrary Manner. Can this be our Case? Let us argue argue from Experience: Are we less Free now Excises are paid, than in the Reign of Charles I. when there were no Excises? Has Mr. D'Anvers given one Instance of Oppression in the Collection of the Excises now Payable? Have they prevented the Establishment of our Liberties? Nay, have not our Liberties increased with them? I mention this not to shew that Excises are an Advantage to a Free People; but I think it fully shews, they are not Inconsistent with Freedom.

I never heard, nor has the Crafifman produced any one Instance of Injustice, in the Judgments given by the Commissioners of the Excise. The Laws of Excise have made some Provision against any Error of these Gentlemen, by allowing an Appeal to Persons appointed for that Purpose; but so little Reason has there been to complain, that, I have been informed, there has not been three Appeals brought since the the Appointment of that Commission. However, as this Objection, to the Method of Trying without Juries, is the only one yet produced by Mr. D'Anvers, that seems to deserve a serious Consideration. I shall leave it to the Determination of those by whom this Law must be passed. The Truth is, when I confider how little Mr. D'Anvers has said to the Purpose, in so many Papers which he has filled upon this Subject, and what a difingenuous, peevish, little, wrangling Genius he has discovered in them, he puts me in mind of a Barrister, who, I have been told, constantly attended the Court of Chancery, some Years ago. I know not, whether he was of the fame Society with Mr. D'Anvers. The Craft of this Person was, whatever Answer came under his Consideration, to take Exceptions to it: His small Talents, by the help of long Practice, carried him so far this Way, that the most reasonable and satisfactory Anfwer.

fwer, drawn by the most able and experienced Lawyer, was not secure from his Attack; some slight Omisfion, some plaufible Pretence, he would always lay hold of, tho' it often exposed his Clients to the Payment of Costs, and himself to the Scorn and Contempt of the Court. If I were to give my real Opinion, of the Caufe of Mr. D'Anvers's so early flanding up to exert a kind of Tribunitial Power, upon occasion of this Law which has been talked of; I should be apt to attribute it to Envy. 'Tis because he thinks it a Scheme which fhews a Knowledge and Skill in Affairs, he is loath to fee fo plainly manifested, by Persons whom he has constantly endeavoured to traduce and villify.

The Consequence we have some Ground to hope for from the Increase of the Revenue, by a more effectual Method of Collecting it, without any new Tax, is no less than a total Ease

from

from the Land Tax; a Tax which of late, in order to lessen the Merit of taking it off, some People are grown extremely fond of. They have been very loud and publick in their Praifes of it, and have afferted, that all the Money raised, ought to be raised on Land. I will be fo fair as to own. that the Gentleman who said this, did at the same Time, with an Air of Recollection, finding the Senfe of the Audience shocked, allow, that an Exception might be made of some Duties on Commodities imported meerly for Luxury. Such were, upon Recollection, I fay, excepted. All other Taxes ought to be raised on Land, tho' they came to twelve Shillings in the Pound. Now I really take this to be as Capital an Error, as was ever afferted by a Person who pretended to have spent any Time in Reflecting upon the Nature of Taxes.

If it be true, that the Necessaries of Life are the last Things to be Taxed, or indeed ought, upon no Emergency, in no Case to be taxed at all; then I dare Affirm, there ought not to be any continued Tax laid on Land. Taxing Land, is Taxing the Produce of Land; for whatever may have been the Case, when the Tax was supposed to be laid but for a Year, or so,

and

and Landlords had no Opportunity of raising their Rents; yet fince it was found to be otherwife, and the Land Tax came to be regularly continued, from Year to Year, the Landlords throughout England in general, in order to reimburse themselves of the Tax, raised their Rents, the Tennants raised the Price of their Commodities, to enable them to pay the advanced Rents, and the Confumer of the Commodities came at last to pay the Tax, the LAND TAX. And who are these Consumers? Every Person in the Kingdom who Eats Bread, or Beef, or Mutton, or Butter, or Cheefe, or any thing which is the Produce of Land. So that the Land Tax, which some Gentlemen are to grieved to fee diminished, or taken quite off, and would gladly fee at twelve Shillings in the Pound, is equally charged on the Poor, as if an Excise, a Name they pretend to dread, were laid on whatever comes to Market for the Sustenance of the Poor. In Effect therefore, while they pretend to exclaim against Excises, they are arguing for an Excise on all the Necessaries of Life.

The Quotations in the Craftsman, from Mr. Lock, are no way Applicable to the Question Whether Duties, on certain Foreign Commodities, may be best and most effectually raised, by paying them at the Time of Importation, or afterwards: And this is the only Matter in Dispute. The Point which Mr. Lock Considers is this, Whether Taxing Commodities, which are the Produce of the Land of England, or the Land itself, be most Eligible; and that such, and such only, were the Commodities Mr. Lock means is evident, even from Mr. D'Anvers's

at Year, or fo.

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own Quotation, "If the Labourers Wages be " raised, in Proportion to the increased Rates of "Things, the Farmer, who pays a Quarter more " for Wages, as well as other Things, whilf be fells bis CORN and WOOL, either at the Same Rate, or lower, at the Market (fince the " Tax laid upon I T, makes People less forward " to buy) must bave bis Rent abated, &c." Can any thing be more Evident than Mr. Lock's Meaning, even in this Passage of the Craft/man's Adopting. Does he not suppose CORN and WOOL to be taxed? In other Parts of this Discourse, Mr. Lock argues for a Tax on Foreign Commodities, without regarding the Mannet of Raifing it, whether by way of Cuftom, or Excise; and endeavours to shew, how little a Tax diminishes their Consumption, for by being Dearer, they often become more Fashionable, and more in Request. He instances in French Wine. But the Commodities he argues against Taxing, he calls the Product of the Farmers Farm, our Native Product, Home made Commodities, Commodities, such as the Landbolders Land and Industry afford bim. How Candid Mr. D'Anvers has been, in his Representation of the most Candid of all Writers, I submit to the Confideration of his Admirers. Dilingenuity, when a Man is reading Mr. Lock, is like Robbing in a Church. Mr. Hampden's Arguments against a General Excise, must likewise be understood to be of Excises on all our Home Commodities. I know no Man that differs from the Opinion of Mr. Lock, or Mr. Hampden: But I know no Man, except the Craftsman, who would have thought of producing their AuthoGrowth, in a Question about the Manner of Levying a Tax on two Foreign Commodities; a Tax which has been laid half a Century.

Ondition of the Land-holders in Holland, is as little to the Purpose. Whether they are brought into it by a direct Tax on Land, or by a Tax on the Produce of Land, or by what other Means, he has not shewn; nor is it Material to inquire. We declare against both: One of them We never did bear; and the other We hope to get rid of, notwithstanding Mr. D. Axvers's Labours to the Contrary. Will attempt to prove, that the Distresses of the Land-holders in Holland, his owing to their paying the Duty on Wine and Tobacco, by way of Excise?

Now if by altering the Method of collecting the Duties on two foreign Commodities, which are Superfluous (viz. Wine and Tobacco) there is a Prospect of easing the Kingdom of the Land Tax, a Fax which, by inhancing the Necessaries of Life, falls chiefly on the Poor: I think the Ministry who have formed, or even encouraged such a Design, if they can make it effectual, will do the greatest Service to our Trade, by lowering the Price of Necessaries, in Behalf of the Poor Manusacturers, and putting them out of the Danger of being Under-sold in Foreign Markets, the only effectual Means to secure the Trade of Great Britain.

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Page 9, line 4, for natural, read natural, D. 10. 1. 4.
r. never energy into. p. 14. 13. 1. for Correspondence, r. Correspondents.

